

Solid Waste Management Division - Site Closure and Maintenance

DESCRIPTION OF MAJOR SERVICES

The Site Closure and Maintenance Fund provides for the closure of landfills and for post-closure maintenance [e.g., fencing, storm damage, soil erosion, but excluding landfill gas and groundwater monitoring] required by Titles 14 and 25 of the California Code of Regulations. This fund accounts for the expenses and revenues related to the planning, design, permitting and construction activities required for closure and post-closure maintenance of county landfills.

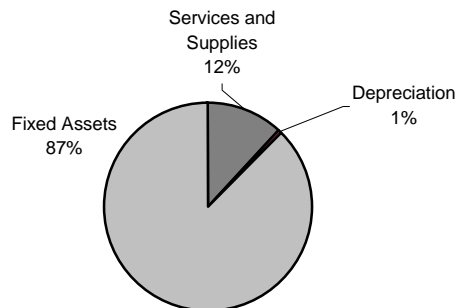
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

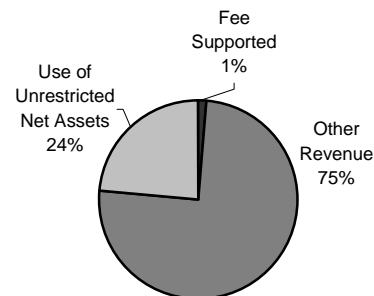
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	9,138,243	20,038,427	1,107,038	1,931,858
Departmental Revenue	9,517,802	13,323,915	9,718,833	11,704,008
Revenue Over/(Under) Expense	379,559	(6,714,512)	8,611,795	9,772,150
Fixed Assets	1,056,749	19,167,365	11,010,059	13,400,000
Unrestricted Net Assets Available at Year End	8,180,134		3,627,850	

The actual amount in 2004-05 for depreciation expense was vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. However, this did not impact the financial resources of the Solid Waste Management Division (SWMD) because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes. Revenues for 2004-05 were approximately \$3.6 million less than budget due to reduced operating transfers received from SWMD's Financial Assurance Fund. The fixed assets for 2004-05 were approximately \$8.2 million less than budget primarily due to a number of projects not commencing as anticipated. These projects have been deferred to 2005-06 and re-budgeted accordingly.

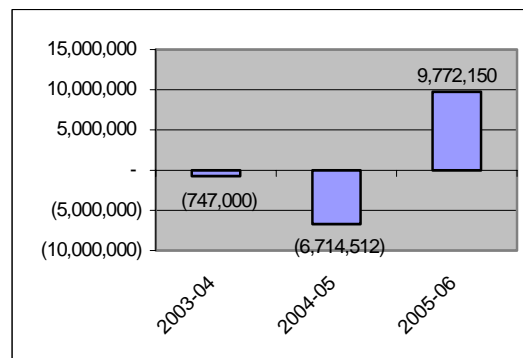
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 REVENUE OVER/(UNDER) TREND CHART



GROUP: Public and Support Services
DEPARTMENT: Public Works - Solid Waste Mgmt.
FUND: Site Closure and Maintenance

BUDGET UNIT: EAB SWM
FUNCTION: Health & Sanitation
ACTIVITY: Sanitation

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<u>Appropriation</u>					
Services and Supplies	923,781	2,336,684	2,336,684	(526,326)	1,810,358
Other Charges	6,615	-	-	-	-
Total Appropriation	930,396	2,336,684	2,336,684	(526,326)	1,810,358
Depreciation	176,642	17,701,743	17,701,743	(17,580,243)	121,500
Total Requirements	1,107,038	20,038,427	20,038,427	(18,106,569)	1,931,858
<u>Departmental Revenue</u>					
Taxes	-	9,500	9,500	-	9,500
Use of Money and Prop	144,943	100,000	100,000	-	100,000
Current Services	154,857	146,160	146,160	48,090	194,250
Other Revenue	392,010	-	-	-	-
Total Revenue	691,810	255,660	255,660	48,090	303,750
Operating Transfers In	9,027,023	13,068,255	13,068,255	(1,667,997)	11,400,258
Total Financing Sources	9,718,833	13,323,915	13,323,915	(1,619,907)	11,704,008
Revenue Over/(Under) Exp	8,611,795	(6,714,512)	(6,714,512)	16,486,662	9,772,150
<u>Fixed Assets</u>					
Land	4,000	325,000	325,000	(325,000)	-
Improvement to Land	11,006,059	18,842,365	18,842,365	(5,442,365)	13,400,000
Total Fixed Assets	11,010,059	19,167,365	19,167,365	(5,767,365)	13,400,000

DEPARTMENT: Public Works - Solid Waste Mgmt.
FUND: Site Closure and Maintenance
BUDGET UNIT: EAB SWM

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1. Services and Supplies Decrease due to a decrease of carryover professional service projects from 2004-05 and a decrease of new professional service projects for 2005-06.	-	(526,326)	-	526,326
2. Depreciation The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. This does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes.	-	(17,580,243)	-	17,580,243
3. Current Services Revenues Increase due to additional revenue sharing generated from Article 20 "Out-of-County" Waste. The Board approved acceptance of Article 20 Waste, up to a maximum of 150,000 tons per year, on July 13, 2004 [Amendment No. 17 to Burrtec Waste Industries, Inc. Contract No. 01-237].	-	-	48,090	48,090
4. Operating Transfers In Decrease due to reduction in required funding from Fund EAN - Financial Assurance for closure projects in 2005-06.	-	-	(1,667,997)	(1,667,997)
Total	-	(18,106,569)	(1,619,907)	16,486,662

BOARD APPROVED CHANGES IN FIXED ASSETS

Brief Description of Board Approved Changes	Appropriation
1. Land Decrease due to anticipated completion in 2004-05 of purchase of property located West of Unit 1 of the Mid-Valley Sanitary Landfill, consisting of approximately 2 acres.	(325,000)
2. Improvements to Land Decrease due to reduction in the amount required for carryover and new closure projects in 2005-06.	(5,442,365)
Total	(5,767,365)

